

HERMES LAW, LTD. | 333 Main Street
Suite 601
Green Bay, WI 54301

T 920.436.9870
F 920.436.9871

November 23, 2010

Ms. Ignacia S. Moreno
Assistant Attorney General
Environment and Natural Resources Division
U.S. Department of Justice
P.O. Box 7611
Washington, D.C. 20044-7611

RE: *United States and the State of Wisconsin v. NCR Corp., et al.*
Case No. 10-C-910 (E.D. Wis.)
D.J. Ref. No. 90-11-2-1045/3

Dear Ms. Moreno:

Appleton Papers Inc. ("API"), through the undersigned, respectfully submits, for the consideration of the U.S. Department of Justice Environment and Natural Resources Division ("DOJ") and other interested persons, this Comment in opposition to entry of the Consent Decree with Georgia-Pacific Consumer Products LP ("GP"), proposed in the case of *United States, et al. v. NCR Corp., et al.*, Case No. 10-C-910 in the United States District Court for the Eastern District of Wisconsin – Green Bay Division ("GP Consent Decree").

This Comment is filed for DOJ's full and formal consideration in response to the Notice in the Federal Register dated October 25, 2010 (75 Fed. Reg. 205). In addition, API accepts and incorporates any and all comments filed for DOJ's full and formal consideration by NCR Corporation ("NCR").

The proposed settlement encompassed within the GP Consent Decree has three elements. As explained in greater detail below, the proposed settlement acknowledges GP's ongoing liability for remediation (without GP paying anything toward the costs of that remediation at this time), attempts to define the geographical limits of the area of the river impacted by PCBs discharged from GP's facility, and protects GP from responsibility for remediation upstream of that area. API's objections focus on this element of the proposed settlement.

Ms. Ignacia S. Moreno
Assistant Attorney General
Environment and Natural Resources Division
U.S. Department of Justice
November 23, 2010
Page 2

Two important premises underlie this element: (a) the harm to the Lower Fox River is divisible by geography; and (b) in the area of GP's facility, a natural phenomenon known as the "seiche effect" caused PCB discharges from GP's facility to travel upstream under certain conditions and contaminate upstream sediments. API agrees with both of those premises. However, API objects to the proposed settlement because evidence shows that the seiche effect carried the PCBs discharged from GP's facility substantially farther upstream than the "negotiated" line drawn as part of the proposed settlement. The settlement line should be moved, as it will cost tens of millions of dollars to remediate the contamination attributable to GP lying upstream of the line as currently drawn.

Under the second aspect of the proposed settlement, GP will pay a portion of the Government's past and future oversight costs. As also explained below, this payment cannot be deemed fair in the absence of DOJ's estimated future oversight costs.

I. THE GP CONSENT DECREE SHOULD BE WITHDRAWN.

It is well established that consent decrees under the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA"), to be eligible for approval and entry, must be procedurally and substantively fair, reasonable and consistent with the purposes CERCLA intends to serve. See United States v. Davis, 261 F.3d 1, 20 (1st Cir. 2001). Analyzing the GP Consent Decree under this standard reveals two reasons mandating its withdrawal. First, the GP Consent Decree is inconsistent with the purposes of CERCLA. Second, it is substantively unfair.

A. The GP Consent Decree is Inconsistent with the Purposes of CERCLA.

CERCLA aims to hold polluters accountable; in enacting the statute, "Congress intended that those responsible for problems caused by the disposal of chemical poisons bear the costs and responsibility for remedying the harmful conditions they created." United States v. Cannons Eng'g Corp., 899 F.2d 79, 90-91 (1st Cir. 1990), quoting Dedham Water Co. v. Cumberland Farms Dairy, Inc., 805 F.2d 1074, 1081 (1st Cir. 1986). The GP Consent Decree contradicts this clearly defined "polluter pays" CERCLA principle.

Under the GP Consent Decree, GP would stipulate to liability "for performance of all required cleanup work downstream from a line slightly upstream" of GP's west-side

Ms. Ignacia S. Moreno
Assistant Attorney General
Environment and Natural Resources Division
U.S. Department of Justice
November 23, 2010
Page 3

paper mill in Green Bay, Wisconsin ("GP Mill"). (Doc. 2 (Notice of Lodging of Consent Decree), p. 2.) This line ("GP Line") is drawn "roughly parallel to – and approximately 1,050 feet southwest of – the riverfront bulkhead line along the southwestern end" of the GP Mill. (Doc. 2-1 (Proposed Consent Decree), p. 8.) The GP Consent Decree, if entered, would grant GP statutory contribution protection and thus, for all intents and purposes, a liability shield from responsibility for remediating portions of the Lower Fox River ("LFR") upstream from the GP Line. (Doc. 2 (Notice of Lodging of Consent Decree), p. 2.)

API agrees with the DOJ's position that GP's liability for the polychlorinated biphenyl ("PCB") contamination of the LFR can be geographically apportioned, as the GP Consent Decree demonstrates. However, the GP Consent Decree lacks any foundation or basis for the location of the GP Line. At a minimum, the decree and supporting papers should provide a detailed, evidence-supported explanation as to why DOJ and GP agreed to the placement of the GP Line. Moreover, the geographic apportionment proposed by the GP Consent Decree fails to include an area heavily contaminated by PCBs discharged from the GP Mill by GP's predecessor. Remediating this area therefore should be GP's responsibility.

The LFR generally flows in a northerly direction past the GP Mill and empties into the Bay of Green Bay. However, the LFR regularly experiences seiche, which is a standing wave in an enclosed or partially enclosed body of water. (Affidavit of Craig Jones ("Jones Aff."), ¶ 5.) Resonances due to a number of possible factors, most often meteorological effects such as wind or atmospheric pressure variations, cause the seiches. (Jones Aff., ¶ 5.) Seiches in Green Bay can, and have, caused flow reversal in the LFR, specifically Operable Unit 4, when the seiche amplitude is large enough. (Jones Aff., ¶¶ 5, 9.) Over time, seiches caused PCB-laden solids discharged from the GP Mill to travel southward and settle in sediments in an area of the LFR between the GP Line and the State Highway 172 overpass. (Jones Aff., ¶ 14.)

Remediating this area will be very expensive. The current estimated cost of remediating the entire area between the GP Line and the Highway 172 overpass is \$82,901,712.81. (Ex. B.) Most of these costs will be spent remediating four specific remediation areas: D30B, D32, CC2E and D31.¹ (Exs. C-F.) D31 contains TSCA-contaminated sediments requiring special and more expensive dredging, removal and disposal measures.

¹ Inexplicably, the "negotiated" GP Line transects several of these quadrants, including D30B and D32.

Ms. Ignacia S. Moreno
Assistant Attorney General
Environment and Natural Resources Division
U.S. Department of Justice
November 23, 2010
Page 4

To remediate the area between the GP Line and the Highway 172 overpass is to remediate PCBs discharged from the GP Mill. Under CERCLA's "polluter pays" principle, GP is, and therefore should be held, responsible for remediating sediments in this stretch of the LFR. If it is shielded from liability for this remediation, which would occur upon approval and entry of the GP Consent Decree, the costs associated with said remediation will fall on innocent shoulders, *i.e.*, those of the United States, the State of Wisconsin, and their taxpayers. To prevent such an injustice, and to comply with CERCLA's mandate of accountability, the GP Consent Decree should be withdrawn.

B. The GP Consent Decree is Substantively Unfair.

CERCLA consent decrees must be substantively fair. United States v. Charles George Trucking, Inc., 34 F.3d 1081, 1084 (1st Cir. 1994). To be substantively fair, a settlement reflected in a CERCLA consent decree must "apportion liability ... according to rational (if necessarily imprecise) estimates of how much harm" the settling party had done. Cannon's Eng'g Corp., 899 F.2d at 908. Thus, a CERCLA consent decree should clearly set forth "the proportional relationship between the [amount] to be paid by the settling [party] and the government's current estimate of total potential damages." United States v. Montrose Chem. Corp. of Cal., 50 F.3d 741, 747 (9th Cir. 1995). Therefore, a CERCLA consent decree must include information regarding all components of the settlement, not simply what the settling party is paying. See *id.* at 746-47.

The GP Consent Decree fails to satisfy this standard. Under the decree, GP "would pay \$7 million toward the government's unreimbursed past costs and the government's expected future costs of overseeing the ongoing cleanup work." (Doc. 2 (Notice of Lodging of Consent Decree), p. 3.) The "ongoing cleanup work" is currently being performed by a party other than GP – a limited liability company formed and funded by commenter API and NCR. Whether the proposed \$7 million amount is substantively fair depends on whether it reasonably reflects GP's liability for past and future costs as compared to the expected total of these costs. As currently proposed, the GP Consent Decree and accompanying filings do not allow an assessment of substantive fairness because they are silent as to the government's expected future costs.

Without knowing the governments' expected future costs for overseeing the ongoing LFR remediation, whether the amount that would be paid by GP pursuant to

Ms. Ignacia S. Moreno
Assistant Attorney General
Environment and Natural Resources Division
U.S. Department of Justice
November 23, 2010
Page 5

the GP Consent Decree reasonably reflects GP's liability for said future costs cannot be determined. Therefore, the GP Consent Decree, as currently proposed, is substantively unfair and should be withdrawn.

The Proposed Consent Decree is not substantively fair for an additional reason. In both the UAO and in its present complaint, the DOJ asserts that API and NCR are liable as arrangers because of their alleged sale of PCB-containing paper broke. In the UAO, the DOJ made an identical assertion against GP, based in part on U.S. EPA's conclusion that GP had shipped PCB-containing wastepaper to other paper recyclers, including the U.S. Paper mill in De Pere, which is located at the upstream end of OU 4. On this basis, the DOJ asserted that GP was liable for clean-up of all of OU4. With respect to GP, the DOJ has now abandoned GP's arranger liability in OU4 for no monetary consideration and without explanation. API agrees that the sale of broke is an insufficient basis for asserting arranger liability. It is not substantively fair for the DOJ to assert arranger liability against some PRPs on the basis of their sale of broke but abandon that theory for free based on identical facts when it comes to GP, as the Proposed Consent Decree does.

Conclusion

By insulating GP from liability for remediating the PCBs it discharged that lie between the "negotiated" GP Line and the Highway 172 overpass and by failing to set forth an amount reflecting the governments' expected future costs of overseeing the LFR remediation, the GP Consent Decree is substantively unfair and inconsistent with the purposes of CERCLA. Accordingly, it should be withdrawn.

Please feel free to contact us with any questions regarding the above. Thank you.

Sincerely,

HERMES LAW, LTD.



Michael L. Hermes

MLH:tjc

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WISCONSIN
GREEN BAY DIVISION**

UNITED STATES OF AMERICA and
THE STATE OF WISCONSIN,

Plaintiffs,

v.

Case No. 10-CV-910

NCR CORPORATION, et al.,

Defendants.

AFFIDAVIT OF CRAIG JONES

I, Craig Jones, hereby declare and state as follows:

1. I am Craig Jones, Ph.D., Senior Ocean and Environmental Engineer in the Santa Cruz, CA office of Sea Engineering, Inc. I am a nationally recognized expert in the field measurement and analysis of hydrodynamic, sediment and contaminant transport processes in coastal, estuarine, riverine, and lacustrine environments. Over the past 15 years, I have worked closely as project manager and technical lead with federal, state, and local regulatory agencies in the analysis and solution of aquatic problems at numerous environmental sites nationwide, including multiple mega-sites, with a particular emphasis on sediment and contaminant transport studies. In addition, I continue to lead development efforts for state-of-the-science hydrodynamic and sediment measurement and modeling techniques in aquatic environments. I stay active in the scientific and engineering communities by continuing basic research, regularly participating in technical reviews, and teaching in workshops.

2. I have been retained by Appleton Papers Inc. to conduct an investigation into the hydrodynamic properties and contaminant transport mechanisms in the Lower Fox River ("LFR"), the 39-mile stretch of the Fox River between Lake Winnebago and the Bay of Green Bay. Specifically, I was retained to investigate transport pathways in Operable Unit 4 ("OU4") of the LFR, which stretches from the De Pere dam to the Bay of Green Bay.

3. Flow into OU4 is primarily over the De Pere dam, with the East River adding minimal flow (on average 10%) in the downstream portion. Flow over the De Pere dam is primarily regulated by outflows from Lake Winnebago at dams in Neenah and Menasha, Wisconsin.

4. Flow rates during a typical year vary from 30 to 280 cubic meters per second. Opening dams or large storms generally cause high flow events. The highest flow rate on record is approximately 650 cubic meters per second and corresponds to a 50-year recurrence interval.

5. Seiche motion in the Bay of Green Bay has an effect on the direction of river flow throughout OU4. A "seiche" is a standing wave in an enclosed or partially enclosed body of water. Seiche effects are caused by resonances in a body of water (e.g. Bay of Green Bay) that has been disturbed by a number of possible factors, most often meteorological effects such as wind and atmospheric pressure variations.

6. In 2003 and 2004, the United States Geological Survey ("USGS") and Sea Engineering, Inc. ("SEI") conducted a hydrodynamic study of OU4. In conjunction therewith, USGS conducted four field surveys that included measuring vertical velocity profiles at up to 30 locations within OU4. Monitoring water levels near the mouth of the LFR as part of this study provided insight into the significance of seiching from the Bay of Green Bay.

7. As part of its role in the hydrodynamic study, SEI developed a hydrodynamic model of OU4. The numerical model used in this study was the Environmental Fluid Dynamics Code ("EFDC"), which is a three-dimensional public domain modeling system that has been widely used in water quality and contaminant transport studies. EFDC is currently maintained by Tetra Tech, Inc. and supported by the United States Environmental Protection Agency.

8. To develop the hydrodynamic model of OU4, data from June 2003 were used to establish boundary conditions for model validation and the investigation of common transport patterns of the river. The June 2003 data were characterized by average flow over the De Pere dam combined with approximately thirty-centimeter-high seiche motion originating from the Bay of Green Bay.

9. The model validation demonstrates excellent agreement with the June 2003 data ($R=0.97$, where $R=1$ is perfect agreement) and thus accurately reproduces the flow reversals in OU4 due to seiche motion. The agreement between the modeled and measured results for the event verifies the applicability of this model to common flow events in OU4.

10. The validated model was used to investigate the effects of winds from the four most common directions on transport patterns in the LFR – west, south-southwest, north-northeast, and north-northwest. The wind velocity for these four cases was assumed to be a constant five meters per second, or approximately ten miles per hour. The measured wind database shows wind speeds equal to or greater than five meters per second more than one-third of the time.

11. An outfall was introduced at a single point along the western shoreline of the southwest lobe of OU4 to represent discharges from the Georgia-Pacific recycling mill. The

outfall was assigned a 0.014 cubic meters per second, or 0.33 million gallons per day, flow rate at receiving water temperature of twenty degrees Celsius.

12. A 550 milligrams per liter total suspended solids ("TSS") particle load and a 550 milligrams per liter conservative dye load were assumed to be constant at the outfall to track plume behavior during the simulations. The solids particles were assumed to have a settling speed of five millimeters per second to approximate the behavior of pulp fibers. The critical shear stress for the particles was assumed to be 1.5 dynes per cubic centimeter.

13. Based upon evaluation of the historical wind record, the northerly wind directions occur approximately 15% of the time and facilitated the creation of a counter-clockwise eddy in the southwestern lobe of OU4. Imposing the stated seiche conditions on the discharge produced a general transport configuration within the first two to four hours of the model run. The transport of both a conservative dye and settling solids were demonstrated in the model results.

14. Exhibit A depicts the approximate area of upstream, seiche-induced effluent solid transport from a theoretical discharge from the Georgia-Pacific recycling mill. Exhibit A compares this upstream movement of solids discharged from the Georgia-Pacific recycling mill to the line depicted in "Appendix B: Map Depicting Division of OU 4 Between Upper OU 4 and Lower OU 4" as portrayed in the October 14, 2010 Consent Decree with Georgia-Pacific Consumer Products LP in United States and the State of Wisconsin v. NCR Corp., et al. (E.D. Wis.).

I declare under the penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on this 22 day of November, 2010.



Craig Jones



TETRA TECH P.C., INC.

Lower Fox River Summary Totals

November 15, 2010

Tetra Tech Pay Items

Bid Item	Description	2011	
Pre-Construction Work Elements		Estimate Quantity Unit	Unit Price Extension
1	Field Investigations	2.41 LS	\$ -
2	Agency Coordination	2.41 LS	\$ 81,821.73
3	Public Involvement	2.41 LS	\$ 21,801.36
4	Disposal Facility and Access Negotiation	2.41 LS	\$ -
5	Staging/Access Property Leases	2.41 LS	\$ -
6	Site Historic Preservation Survey	2.41 LS	\$ -
7	Complete Remedial Design (RD-60%, 90%, and Final/100%)	2.41 LS	\$ -
		Subtotal	\$ 250,176.76

During Construction Work Elements				
8	Mobilization/Demobilization	2.41 LS	\$ 1,069,031.80	\$ 2,580,947.72
8.1	Insurance	2.41 LS	\$ 1,466,000.00	\$ 3,587,626.57
9	Submittals	2.41 LS	\$ 23,914.29	\$ 57,736.93
10	Infrastructure Construction and Removal	2.41 LS	\$ -	\$ -
11	Bathymetric Surveying	2.41 LS	\$ 2,160,851.56	\$ 5,265,196.77
12.1	Agency Coordination and Reporting	2.41 LS	\$ 67,138.17	\$ 162,090.72
12.2	Community Health and Safety	2.41 LS	\$ 526,500.00	\$ 1,271,121.43
12.3	Construction Monitoring (Environmental)	2.41 LS	\$ 800,340.88	\$ 1,440,394.41
12.4	Construction Monitoring (Performance)	2.41 LS	\$ 1,563,503.12	\$ 3,750,800.30
13	Structures, Utilities, and Outfalls: Demolition/Rebuild/Repair	178.80 HR	\$ 744	\$ 133,027.20
14	Environmental Protection Controls	2.41 LS	\$ -	\$ -
15.1	OU 2/3 Dredging	0.00 CY	\$ 91.00	\$ -
	OU 2/3 Dredging	0.00 CY	\$ 78.81	\$ -
15.2	OU 2/3 Dewatering	0.00 CY	\$ 23.87	\$ -
15.3	OU 2/3 Disposal	0.00 TN	\$ 36.76	\$ -
16.1	OU 4 Dredging	469,650.00 CY	\$ 28.00	\$ 13,171,200.00
16.2	OU 4 Dewatering	469,650.00 CY	\$ 25.97	\$ 12,088,065.34
16.3	OU 4 Disposal	284,411.00 TN	\$ 30.75	\$ 8,130,638.25
17.1	OU 4 TSCA Dredging	0.00 CY	\$ 32.00	\$ -
17.2	OU 4 TSCA Dewatering	0.00 CY	\$ 23.87	\$ -
17.3	OU 4 TSCA Disposal	0.00 TN	\$ 180.88	\$ -
18.1	Residual Dredging	40,782.00 CY	\$ 28.00	\$ 1,141,336.00
18.2	Residual Dewatering	40,782.00 CY	\$ 25.87	\$ 1,054,631.14
18.3	Residual Disposal	22,011.48 TN	\$ 30.75	\$ 676,853.81
20.1	Engineered Cap A (Minimum 13 inches)	3.83 AC	\$ 119,000	\$ 467,870.00
	Sand (client purchase item) 6" sand min.	7,323.16 TN	\$ 11.19	\$ 81,946.18
	Stone (client purchase item) 7"	8,659.54 TN	\$ 12.80	\$ 109,582.11
20.2	Engineered Cap B (Minimum 16 inches)	1.22 AC	\$ 167,000.00	\$ 203,740.00
	Sand (client purchase item) 6" sand min.	3,031.13 TN	\$ 11.19	\$ 33,918.35
	Stone (client purchase item) 7"	2,857.16 TN	\$ 12.80	\$ 34,011.65
20.3	Engineered Cap C (Minimum 33 inches)	14.89 AC	\$ 274,000	\$ 4,025,060.00
	Sand (client purchase item) 6" sand min.	36,467.79 TN	\$ 11.19	\$ 408,410.32
	Stone (client purchase item) 7"	31,994.82 TN	\$ 12.80	\$ 409,533.70
	Quarry Spill (client purchase) 18"	77,329.82 TN	\$ 12.77	\$ 987,386.81
20.4	Shoreline Cap	0.00 AC	\$ -	\$ -
	Sand (client purchase item) 9" sand min.	0.00 TN	\$ -	\$ -
	Stone (client purchase item) 7"	0.00 TN	\$ -	\$ -
	Quarry spill (client purchase) 16"	0.00 TN	\$ -	\$ -
21.1	Sand Cover 6"	3.36 AC	\$ 51,000	\$ 170,850.00
	Sand purchase (client direct pay item)	6,242.39 TN	\$ 11.19	\$ 69,852.34
21.2	Residual Sand Cover 6" OUB	70.48 AC	\$ 51,000.00	\$ 3,594,799.26
	Sand purchase (client direct pay item)	131,344.19 TN	\$ 11.19	\$ 1,480,740.44
	Residual Sand Cover 9"	0.00	\$ -	\$ -
	Sand purchase (client direct pay item)	0.00	\$ -	\$ -
		Subtotal	\$ 67,706,550.04	

Post-Construction Work Elements				
23	EPA Closeout Report and Record Retention	2.41 LS	\$ 163,285.71	\$ 394,218.96
28	Site Support	2.41 LS	\$ 5,221,247.22	\$ 12,605,582.67
		Subtotal	\$ 5,384,532.93	\$ 13,000,801.93

ROM \$80,950,526.72

Disposal of 50,000 tons of processed sand	53,214.29 TN	\$ 5.75	\$ 305,982.14	Dredge Only
5.50% Tax on Dewatering	\$ 13,723,296.46	LS	5.50%	\$ 754,781.31
Change Request 66 Sand handling	0.13 LS	\$ 675,000.00	\$ 116,406.25	Dredge Only
Change Request 57				Can wait until April 2012 to complete
In-fill other v's				LLC to determine
Debris disposal	1.06 LS	\$ 12,090.00	\$ 12,771.43	Dredge Only
Escalation	2.41 LS	\$ 185,000.00	\$ 446,542.80	
SPRI recovery on cubic yards under 580,000.00	71,872.00 CY	\$ 4.34	\$ 309,802.11	Dredge Only
			\$ 82,001,712.81	

Lump Sum Support Items \$ 31,821,337.47 /2.41 Years \$69,416,324.76 TT Billing
Dredge Support Items \$ 588,187.02 /2.41 Years \$13,485,368.05 (Client Direct Pay)

Lump Sum Items \$ 13,180,435.64 /Year
Dredge Items \$ 533,807.00 /Year

EXHIBIT

B



November 15, 2010

Tetra Tech Pay Items

Bid Item	Description	2011			
Pre-Construction Work Elements		Estimate Quantity	Unit	Unit Price	Extension
1	Field Investigations	0.86	LS	\$	\$
2	Agency Coordination	0.86	LS	\$ 61,821.73	\$ 70,132.91
3	Public Involvement	0.86	LS	\$ 21,801.36	\$ 18,686.88
4	Disposal Facility and Access Negotiation	0.86	LS	\$	\$
5	Staging/Access Property Lease(s)	0.86	LS	\$	\$
6	Site Historic Preservation Survey	0.86	LS	\$	\$
7	Complete Remedial Design (RD-60%, 90%, and Final/100%)	0.86	LS	\$	\$
Subtotal				\$	\$ 88,819.79

During Construction Work Elements		Estimate Quantity	Unit	Unit Price	Extension	
8	Mobilization/Demobilization	0.86	LS	\$ 1,069,031.60	\$ 916,312.80	as per SOV
8.1	Insurance	0.86	LS	\$ 1,486,000.00	\$ 1,273,714.29	as per SOV
9	Submittals	0.86	LS	\$ 23,814.29	\$ 20,497.95	as per SOV
10	Infrastructure Construction and Removal	0.86	LS	\$	\$	
11	Bathymetric Surveying	0.86	LS	\$ 2,180,851.56	\$ 1,869,301.34	as per SOV
12.1	Agency Coordination and Reporting	0.86	LS	\$ 67,138.17	\$ 57,547.00	as per SOV
12.2	Community Health and Safety	0.86	LS	\$ 526,500.00	\$ 451,285.71	as per SOV
12.3	Construction Monitoring (Environmental)	0.86	LS	\$ 600,240.88	\$ 514,577.80	as per SOV
12.4	Construction Monitoring (Performance)	0.86	LS	\$ 1,553,503.12	\$ 1,331,574.10	as per SOV
13	Structures, Utilities, and Outfalls: Demolition/Rebuild/Repair	09.80	HR	\$ 744	\$ 74,102.40	assumes 6 hours per week for 28 weeks Dredge Only
14	Environmental Protection Controls	0.86	LS	\$	\$	
15.1	OU 2/3 Dredging	0.00	CY	\$ 91.00	\$	unit price as stated in August 20, memo
	OU 2/3 Dredging	0.00	CY	\$ 78.81	\$	reduced unit price as stated in August 20, memo
15.2	OU 2/3 Dewatering	0.00	CY	\$ 23.87	\$	
15.3	OU 2/3 Disposal	0.00	TN	\$ 30.75	\$	based on 62 tons per instau cubic yard dredged
16.1	OU 4 Dredging	275,487.00	CY	\$ 28.00	\$ 7,713,636.00	
16.2	OU 4 Dewatering	275,487.00	CY	\$ 25.87	\$ 7,127,647.52	
16.3	OU 4 Disposal	148,762.98	TN	\$ 30.75	\$ 4,574,481.84	based on 54 tons per instau cubic yard dredged
17.1	OU 4 TSCA Dredging	0.00	CY	\$ 32.00	\$	
17.2	OU 4 TSCA Dewatering	0.00	CY	\$ 23.87	\$	
17.3	OU 4 TSCA Disposal	0.00	TN	\$ 180.66	\$	based on 66 tons per instau cubic yard dredged disposal to EO at 2011 pricing
18.1	Residual Dredging	21,381.00	CY	\$ 28.00	\$ 598,108.00	
18.2	Residual Dewatering	21,381.00	CY	\$ 25.87	\$ 552,671.01	
18.3	Residual Disposal	11,534.94	TN	\$ 30.75	\$ 354,806.41	based on 54 tons per instau cubic yard dredged
20.1	Engineered Cap A (Minimum 13 inches)	0.00	AC	\$ 119,000	\$	
	Sand (client purchase item) 6" sand min.	0.00	TN	\$ 11.19	\$	assumes 9-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
	Stone (client purchase item) 7"	0.00	TN	\$ 12.80	\$	assumes 10-inches of stone with 8% overlap and waste and 1.50 tons per cubic yard
20.2	Engineered Cap B (Minimum 16 inches)	0.00	AC	\$ 167,000.00	\$	
	Sand (client purchase item) 9" sand min.	0.00	TN	\$ 11.19	\$	assumes 12-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
	Stone (client purchase item) 7"	0.00	TN	\$ 12.80	\$	assumes 10-inches of stone with 8% overlap and waste and 1.50 tons per cubic yard
20.3	Engineered Cap C (Minimum 33 inches)	0.00	AC	\$ 274,000	\$	
	Sand (client purchase item) 9" sand min.	0.00	TN	\$ 11.19	\$	assumes 12-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
	Stone (client purchase item) 7"	0.00	TN	\$ 12.80	\$	assumes 10-inches of stone with 8% overlap and waste and 1.50 tons per cubic yard
	Quarry Spall (client purchase) 18"	0.00	TN	\$ 12.77	\$	assumes 27-inches of quarry spall with no overlap and waste and 1.45 tons per cubic yard
20.4	Shoreline Cap	0.00	AC	\$	\$	
	Sand (client purchase item) 9" sand min.	0.00	TN	\$	\$	
	Stone (client purchase item) 7"	0.00	TN	\$	\$	
	Quarry spall (client purchase) 18"	0.00	TN	\$	\$	
21.1	Sand Cover 6"	0.00	AC	\$ 51,000	\$	
	Sand purchase (client direct pay item)	0.00	TN	\$ 11.19	\$	assumes 9-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
21.2	Residual Sand Cover 6" OUS	36.94	AC	\$ 51,000.00	\$ 1,883,861.46	assumes 50.0% of the dredge acreage will require residual sand cover
	Sand purchase (client direct pay item)	66,831.13	TN	\$ 11.19	\$ 770,226.30	assumes 9-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
	Residual Sand Cover 9"	0.00		\$	\$	
	Sand purchase (client direct pay item)	0.00		\$	\$	
Subtotal				\$	\$ 330,084,216.94	

Post-Construction Work Elements		Estimate Quantity	Unit	Unit Price	Extension
23	EPA Closeout Report and Record Retention	0.86	LS	\$ 163,285.71	\$ 139,959.18
26	Site Support	0.86	LS	\$ 5,221,247.22	\$ 4,475,354.76
Subtotal				\$	\$ 4,615,313.94

ROM \$34,768,352.57

Disposal of 50,000 tons of processed sand	29,642.86	TN	\$ 5.75	\$ 170,446.43	Dredge Only
5.50% Tax on Dewatering	\$ 7,680,316.53	LS	5.50%	\$ 422,417.52	Sum of SOV's 15.2, 16.2, 17.2 & 18.2
Change Request 56 Sand handling	0.07	LS	\$ 875,000.00	\$ 64,843.75	Dredge Only
Change Request 57					Can wait until April 2012 to complete
In-fill other v/s					LLC to determine
Debris disposal	0.59	LS	\$ 12,000.00	\$ 7,114.29	Dredge Only
Escalation	0.86	LS	\$ 185,000.00	\$ 158,511.43	
SPRI recovery on cubic yards under 580,000.00	39,775.94	CY	\$ 4.34	\$ 172,710.87	Dredge Only

Work completed in 2009 and 2010 ==> 10,931,194.44

\$35,784,456.85

\$ 8,901,356
\$ 2,029,839

\$29,485,097.27 TT Billing
\$ 6,299,359.58 (Client Direct Pay)

EXHIBIT

C



TETRA TECH LLC INC.

Lower Fox River D32

November 15, 2010

Tetra Tech Pay Items

Bid Item	Description	2011			
Pre-Construction Work Elements		Estimate Quantity	Unit	Unit Price	Extension
1	Field Investigations	0.60	LS	\$	\$
2	Agency Coordination	0.60	LS	\$ 81,821.73	\$ 49,093.04 as per SOV
3	Public Involvement	0.60	LS	\$ 21,601.36	\$ 13,080.82 as per SOV
4	Disposal Facility and Access Negotiation	0.60	LS	\$	\$
5	Staging/Access Property Lease(s)	0.60	LS	\$	\$
6	Site Historic Preservation Survey	0.60	LS	\$	\$
7	Complete Remedial Design (RD-60%, 90%, and Final/100%)	0.60	LS	\$	\$
Subtotal				\$	\$ 62,173.85
During Construction Work Elements					
8	Mobilization/Demobilization	0.60	LS	\$ 1,069,031.60	\$ 641,418.96 as per SOV
8.1	Insurance	0.60	LS	\$ 1,486,000.00	\$ 891,600.00 as per SOV
9	Submittals	0.60	LS	\$ 23,614.29	\$ 14,348.57 as per SOV
10	Infrastructure Construction and Removal	0.60	LS	\$	\$
11	Bathymetric Surveying	0.60	LS	\$ 2,180,851.58	\$ 1,308,510.94 as per SOV
12.1	Agency Coordination and Reporting	0.60	LS	\$ 67,138.17	\$ 40,282.90 as per SOV
12.2	Community Health and Safety	0.60	LS	\$ 528,500.00	\$ 315,900.00 as per SOV
12.3	Construction Monitoring (Environmental)	0.60	LS	\$ 600,340.86	\$ 360,204.53 as per SOV
12.4	Construction Monitoring (Performance)	0.60	LS	\$ 1,553,303.12	\$ 932,101.87 as per SOV
13	Structures, Utilities, and Outfalls: Demolition/Rebuild/Repair	64.80	HR	\$ 744	\$ 48,211.20 assumes 6 hours per week for 28 weeks Dredge Only
14	Environmental Protection Controls	0.60	LS	\$	\$
15.1	OU 2/3 Dredging	0.00	CY	\$ 91.00	\$ - unit price as stated in August 20 memo
	OU 2/3 Dredging	0.00	CY	\$ 78.81	\$ - reduced unit price as stated in August 20 memo
15.2	OU 2/3 Dewatering	0.00	CY	\$ 23.87	\$ -
15.3	OU 2/3 Disposal	0.00	TN	\$ 30.75	\$ - based on .62 tons per insitu cubic yard dredged
16.1	OU 4 Dredging	175,267.00	CY	\$ 28.00	\$ 4,907,476.00
16.2	OU 4 Dewatering	175,267.00	CY	\$ 25.87	\$ 4,534,665.51
16.3	OU 4 Disposal	94,844.18	TN	\$ 30.75	\$ 2,910,308.54 based on .54 tons per insitu cubic yard dredged
17.1	OU 4 TSCA Dredging	0.00	CY	\$ 32.00	\$ -
17.2	OU 4 TSCA Dewatering	0.00	CY	\$ 23.87	\$ -
17.3	OU 4 TSCA Disposal	0.00	TN	\$ 180.66	\$ - based on .68 tons per insitu cubic yard dredged, disposal to EQ at 2011 pricing
18.1	Residual Dredging	16,942.00	CY	\$ 28.00	\$ 474,376.00
18.2	Residual Dewatering	16,942.00	CY	\$ 25.87	\$ 438,338.67
18.3	Residual Disposal	9,148.88	TN	\$ 30.75	\$ 281,321.91 based on .54 tons per insitu cubic yard dredged
20.1	Engineered Cap A (Minimum 13 inches)	0.00	AC	\$ 119,000	\$ -
	Sand (client purchase item) 6" sand min.	0.00	TN	\$ 11.19	\$ - assumes 9-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
	Stone (client purchase item) 7"	0.00	TN	\$ 12.80	\$ - assumes 10-inches of stone with 8% overlap and waste and 1.50 tons per cubic yard
20.2	Engineered Cap B (Minimum 16 inches)	0.00	AC	\$ 167,000.00	\$ -
	Sand (client purchase item) 9" sand min.	0.00	TN	\$ 11.19	\$ - assumes 12-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
	Stone (client purchase item) 7"	0.00	TN	\$ 12.80	\$ - assumes 10-inches of stone with 8% overlap and waste and 1.50 tons per cubic yard
20.3	Engineered Cap C (Minimum 33 inches)	0.00	AC	\$ 274,000	\$ -
	Sand (client purchase item) 9" sand min.	0.00	TN	\$ 11.19	\$ - assumes 12-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
	Stone (client purchase item) 7"	0.00	TN	\$ 12.80	\$ - assumes 10-inches of stone with 8% overlap and waste and 1.50 tons per cubic yard
	Quarry Spall (client purchase) 18"	0.00	TN	\$ 12.77	\$ - assumes 27-inches of quarry spall with no overlap and waste and 1.45 tons per cubic yard
20.4	Shoreline Cap	0.00	AC	\$	\$ -
	Sand (client purchase item) 9" sand min.	0.00	TN	\$	\$ -
	Stone (client purchase item) 7"	0.00	TN	\$	\$ -
	Quarry spall (client purchase) 18"	0.00	TN	\$	\$ -
21.1	Sand Cover 6"	0.00	AC	\$ 51,000	\$ -
	Sand purchase (client direct pay item)	0.00	TN	\$ 11.19	\$ - assumes 9-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
21.2	Residual Sand Cover 6" OU3	29.30	AC	\$ 51,000.00	\$ 1,494,097.02 assumes 50.8% of the dredge acreage will require residual sand cover
	Sand purchase (client direct pay item)	54,590.20	TN	\$ 11.19	\$ 610,864.38 assumes 9-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
	Residual Sand Cover 9"	0.00		\$	\$ -
	Sand purchase (client direct pay item)	0.00		\$	\$ -
Subtotal				\$	\$ 20,204,026.08
Post-Construction Work Elements					
23	EPA Closeout Report and Record Retention	0.60	LS	\$ 163,285.71	\$ 97,971.43
26	Site Support	0.60	LS	\$ 5,221,247.22	\$ 3,132,748.33
Subtotal				\$	\$ 3,230,719.76
ROM				\$	\$ 23,406,926.51
Disposal of 50,000 tons of processed sand		19,285.71	TN	\$ 5.75	\$ 110,892.86 Dredge Only
5.50% Tax on Dewatering		\$ 4,973,004.18	LS	5.50%	\$ 273,515.23 Sum of SOV's 15.2, 18.2, 17.2 & 18.2
Change Request 56 Sand handling		0.05	LS	\$ 875,000.00	\$ 42,187.50 Dredge Only
Change Request 57					Can wait until April 2012 to complete
In-fill other v's					LLC to determine
Debris disposal		0.39	LS	\$ 12,000.00	\$ 4,628.57 Dredge Only
Escalation		0.60	LS	\$ 185,000.00	\$ 111,000.00
SPRI recovery on cubic yards under 550,000.00		25,754.84	CY	\$ 4.34	\$ 111,830.24 Dredge Only
Work completed in 2009 and 2010 ==>				326,207.41	\$ 24,150,975.01
		\$	267,296	\$ 19,859,443.52	TT Billing
		\$	58,909	\$ 4,191,531.48	(Client Direct Pay)

EXHIBIT

D



TETRA TECH LLC, B4C

Lower Fox River CC2E

November 15, 2010

Tetra Tech Pay Items

Bid Item	Description	2011			
Pre-Construction Work Elements		Estimate Quantity Unit	Unit Price	Extension	
1	Field Investigations	0.73 LS			
2	Agency Coordination	0.73 LS	\$ 81,621.73	\$ 59,612.97	as per SOV
3	Public Involvement	0.73 LS	\$ 21,801.36	\$ 15,883.65	as per SOV
4	Disposal Facility and Access Negotiation	0.73 LS	\$ -	\$ -	
5	Staging/Access Property Leases(s)	0.73 LS	\$ -	\$ -	
6	Site Historic Preservation Survey	0.73 LS	\$ -	\$ -	
7	Complete Remedial Design (RD-80%, 90% and Final 100%)	0.73 LS	\$ -	\$ -	
		Subtotal		\$ 75,496.62	
During Construction Work Elements					
8	Mobilization/Demobilization	0.73 LS	\$ 1,069,031.60	\$ 778,855.88	as per SOV
8.1	Insurance	0.73 LS	\$ 1,486,000.00	\$ 1,082,657.14	as per SOV
9	Submittals	0.73 LS	\$ 23,914.29	\$ 17,423.27	as per SOV
10	Infrastructure Construction and Removal	0.73 LS	\$ -	\$ -	
11	Bathymetric Surveying	0.73 LS	\$ 2,180,851.56	\$ 1,588,006.14	as per SOV
12.1	Agency Coordination and Reporting	0.73 LS	\$ 67,138.17	\$ 48,914.95	as per SOV
12.2	Community Health and Safety	0.73 LS	\$ 526,500.00	\$ 383,592.68	as per SOV
12.3	Construction Monitoring (Environmental)	0.73 LS	\$ 600,340.88	\$ 437,381.21	as per SOV
12.4	Construction Monitoring (Performance)	0.73 LS	\$ 1,553,503.12	\$ 1,131,837.96	as per SOV
13	Structures, Utilities, and Outfalls Demolition/Rebuild/Repair	0.00 HR	\$ 744	\$ -	assumes 6 hours per week for 28 weeks Dredge Only
14	Environmental Protection Controls	0.73 LS	\$ -	\$ -	
15.1	OU 2/3 Dredging	0.00 CY	\$ 91.00	\$ -	Unit price as stated in August 20, memo
	OU 2/3 Dredging	0.00 CY	\$ 78.81	\$ -	reduced unit price as stated in August 20, memo
15.2	OU 2/3 Dewatering	0.00 CY	\$ 23.87	\$ -	
15.3	OU 2/3 Disposal	0.00 TN	\$ 30.75	\$ -	based on .52 tons per insitu cubic yard dredged
16.1	OU 4 Dredging	0.00 CY	\$ 28.00	\$ -	
16.2	OU 4 Dewatering	0.00 CY	\$ 25.87	\$ -	
16.3	OU 4 Disposal	0.00 TN	\$ 30.75	\$ -	based on .54 tons per insitu cubic yard dredged
17.1	OU 4 TSCA Dredging	0.00 CY	\$ 32.00	\$ -	
17.2	OU 4 TSCA Dewatering	0.00 CY	\$ 23.87	\$ -	
17.3	OU 4 TSCA Disposal	0.00 TN	\$ 180.66	\$ -	based on .68 tons per insitu cubic yard dredged, disposal to EO at 2011 pricing
18.1	Residual Dredging	0.00 CY	\$ 28.00	\$ -	
18.2	Residual Dewatering	0.00 CY	\$ 25.87	\$ -	
18.3	Residual Disposal	0.00 TN	\$ 30.75	\$ -	based on .54 tons per insitu cubic yard dredged
20.1	Engineered Cap A (Minimum 13 inches)	0.00 AC	\$ 116,000.00	\$ -	
	Sand (client purchase item) 6" sand min.	0.00 TN	\$ 11.19	\$ -	assumes 9-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
	Stone (client purchase item) 7"	0.00 TN	\$ 12.80	\$ -	assumes 10-inches of stone with 8% overlap and waste and 1.50 tons per cubic yard
20.2	Engineered Cap B (Minimum 16 inches)	0.00 AC	\$ 167,000.00	\$ -	
	Sand (client purchase item) 9" sand min.	0.00 TN	\$ 11.19	\$ -	assumes 12-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
	Stone (client purchase item) 7"	0.00 TN	\$ 12.80	\$ -	assumes 10-inches of stone with 8% overlap and waste and 1.50 tons per cubic yard
20.3	Engineered Cap C (Minimum 33 inches)	14.66 AC	\$ 274,000	\$ 4,025,000.00	
	Sand (client purchase item) 9" sand min.	36,487.79 TN	\$ 11.19	\$ 408,410.32	assumes 12-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
	Stone (client purchase item) 7"	31,994.82 TN	\$ 12.80	\$ 409,533.70	assumes 10-inches of stone with 8% overlap and waste and 1.50 tons per cubic yard
	Quarry Spill (client purchase) 18"	77,320.82 TN	\$ 12.77	\$ 987,386.81	assumes 27-inches of quarry spill with no overlap and waste and 1.45 tons per cubic yard
20.4	Shoreline Cap	0.00 AC	\$ -	\$ -	
	Sand (client purchase item) 9" sand min.	0.00 TN	\$ -	\$ -	
	Stone (client purchase item) 7"	0.00 TN	\$ -	\$ -	
	Quarry spill (client purchase) 18"	0.00 TN	\$ -	\$ -	
21.1	Sand Cover 6"	0.00 AC	\$ 51,000	\$ -	
	Sand purchase (client direct pay item)	0.00 TN	\$ 11.19	\$ -	assumes 9-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
21.2	Residual Sand Cover 6" OU3	0.00 AC	\$ 51,000.00	\$ -	assumes 59.8% of the dredge acreage will require residual sand cover
	Sand purchase (client direct pay item)	0.00 TN	\$ 11.19	\$ -	assumes 9-inches of sand with 10% overlap and waste and 1.4 tons per cubic yard
	Residual Sand Cover 6"	0.00	\$ -	\$ -	
	Sand purchase (client direct pay item)	0.00	\$ -	\$ -	
		Subtotal		\$11,299,980.26	
Post-Construction Work Elements					
23	EPA Closeout Report and Record Retention	0.73 LS	\$ 163,265.71	\$ 118,965.30	
26	Site Support	0.73 LS	\$ 5,221,247.22	\$ 3,804,051.65	
		Subtotal		\$ 3,923,016.95	
		ROM		\$15,298,493.94	
Disposal of 60,000 tons of processed sand		0.00 TN	\$ 5.75	\$ -	Dredge Only
5.50% Tax on Dewatering		\$ - LS	5.50%	\$ -	Sum of SOVs 15.2, 16.2, 17.2 & 18.2
Change Request 56 Sand handling		0.00 LS	\$ 675,000.00	\$ -	Dredge Only
Change Request 57					Can wait until April 2012 to complete
In-fill other v's					LLC to determine
Debris disposal		0.00 LS	\$ 12,000.00	\$ -	Dredge Only
Escalation		0.73 LS	\$ 185,000.00	\$ 134,785.71	
SPRI recovery on cubic yards under 580,000.00		0.00 CY	\$ 4.34	\$ -	Dredge Only
				\$15,433,279.65	
				\$13,627,948.82	TT Biling
				\$ 1,805,330.83	(Client Direct Pay)





TETRA TECH CONSULTING

Lower Fox River D31

November 15, 2010

Tetra Tech Pay Items

Bid Item	Description	2011			
Pre-Construction Work Elements		Estimate Quantity	Unit	Unit Price	Extension
1	Field Investigations	0.12	LS		
2	Agency Coordination	0.12	LS	\$ 81,821.73	\$ 9,835.50
3	Public Involvement	0.12	LS	\$ 21,801.36	\$ 2,647.31
4	Disposal Facility and Access Negotiation	0.12	LS		
5	Staging/Access Property Lease(s)	0.12	LS		
6	Site Historic Preservation Survey	0.12	LS		
7	Complete Remedial Design (RD-60% 90% and Final 100%)	0.12	LS		
Subtotal					\$ 12,562.80
During Construction Work Elements					
8	Mobilization/Demobilization	0.12	LS	\$ 1,009,031.60	\$ 129,810.98
8.1	Insurance	0.12	LS	\$ 1,486,000.00	\$ 180,442.66
9	Submittals	0.12	LS	\$ 23,914.28	\$ 2,903.88
10	Infrastructure Construction and Removal	0.12	LS		
11	Bathymetric Surveying	0.12	LS	\$ 2,180,851.56	\$ 264,817.09
12.1	Agency Coordination and Reporting	0.12	LS	\$ 67,138.17	\$ 8,152.48
12.2	Community Health and Safety	0.12	LS	\$ 526,500.00	\$ 53,932.14
12.3	Construction Monitoring (Environmental)	0.12	LS	\$ 800,340.88	\$ 72,868.54
12.4	Construction Monitoring (Performance)	0.12	LS	\$ 1,553,503.12	\$ 188,639.96
13	Structures, Utilities, and Outfalls: Demolition/Rebuild/Repair	14.40	HR	\$ 744	\$ 10,713.60
14	Environmental Protection Controls	0.12	LS		
15.1	OU 2/3 Dredging	0.00	CY	\$ 91.00	
	OU 2/3 Dredging	0.00	CY	\$ 78.81	
15.2	OU 2/3 Dewatering	0.00	CY	\$ 23.87	
15.3	OU 2/3 Disposal	0.00	TN	\$ 30.75	
16.1	OU 4 Dredging	38,896.00	CY	\$ 28.00	\$ 1,089,088.00
16.2	OU 4 Dewatering	38,896.00	CY	\$ 25.87	\$ 1,006,352.31
16.3	OU 4 Disposal	21,002.84	TN	\$ 30.75	\$ 645,868.08
17.1	OU 4 TSCA Dredging	0.00	CY	\$ 32.00	
17.2	OU 4 TSCA Dewatering	0.00	CY	\$ 23.87	
17.3	OU 4 TSCA Disposal	0.00	TN	\$ 188.86	
18.1	Residual Dredging	2,459.00	CY	\$ 28.00	\$ 68,852.00
18.2	Residual Dewatering	2,459.00	CY	\$ 25.87	\$ 63,621.48
18.3	Residual Disposal	1,327.86	TN	\$ 30.75	\$ 40,831.70
20.1	Engineered Cap A (Minimum 13 inches)	0.00	AC	\$ 119,000.00	
	Sand (client purchase item) 6" sand min.	0.00	TN	\$ 11.19	
	Stone (client purchase item) 7"	0.00	TN	\$ 12.80	
20.2	Engineered Cap B (Minimum 16 inches)	0.00	AC	\$ 197,000.00	
	Sand (client purchase item) 9" sand min.	0.00	TN	\$ 11.19	
	Stone (client purchase item) 7"	0.00	TN	\$ 12.80	
20.3	Engineered Cap C (Minimum 33 inches)	0.00	AC	\$ 274,000.00	
	Sand (client purchase item) 9" sand min.	0.00	TN	\$ 11.19	
	Stone (client purchase item) 7"	0.00	TN	\$ 12.80	
	Quarry Spill (client purchase) 18"	0.00	TN	\$ 12.77	
20.4	Shoreline Cap	0.00	AC		
	Sand (client purchase item) 9" sand min.	0.00	TN		
	Stone (client purchase item) 7"	0.00	TN		
	Quarry spill (client purchase) 18"	0.00	TN		
21.1	Sand Cover 6"	0.00	AC	\$ 51,000.00	
	Sand purchase (client direct pay item)	0.00	TN	\$ 11.19	
21.2	Residual Sand Cover 6" OUS	4.25	AC	\$ 51,000.00	\$ 216,840.78
	Sand purchase (client direct pay item)	7,922.77	TN	\$ 11.19	\$ 88,655.76
	Residual Sand Cover 6"	0.00			
	Sand purchase (client direct pay item)	0.00			
Subtotal					\$ 4,142,421.92
Post-Construction Work Elements					
23	EPA Closeout Report and Record Retention	0.12	LS	\$ 183,286.71	\$ 19,827.55
28	Site Support	0.12	LS	\$ 5,221,247.22	\$ 634,008.69
Subtotal					\$ 653,836.14
ROM					\$ 4,808,840.87
Disposal of 50,000 tons of processed sand		4,265.71	TN	\$ 5.75	\$ 24,642.86
5.50% Tax on Dewatering		\$ 1,069,973.77	LS	5.50%	\$ 58,848.56
Change Request 56 Sand handling		0.01	LS	\$ 875,000.00	\$ 9,375.00
Change Request 57					Can wait until April 2012 to complete
In-fill other ve's					LLC to determine
Debris disposal		0.09	LS	\$ 12,000.00	\$ 1,028.57
Escalation		0.12	LS	\$ 185,000.00	\$ 22,464.29
SPRI recovery on cubic yards under 580,000.00		5,541.32	CY	\$ 4.34	\$ 24,060.99
					\$ 4,949,261.13
					\$ 4,089,385.61
					\$ 859,875.52

EXHIBIT

F